

**CERTIFICATE**

To the Clerk of Stevens, State of Kansas  
We, the undersigned, officers of  
**Cemetery District #1**

certify that: (1) the hearing mentioned in the attached publication was held;  
(2) after the Budget Hearing this budget was duly approved and adopted  
maximum expenditures for the various funds for the year 2018; and (3) the  
Amount(s) of 2017 Ad Valorem Tax are within statutory limitations for the 2018 Budget.

Table of Contents:			2018 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2017 Ad Valorem Tax	County Clerk's Use Only
Computation to Determine Limit for 2018	Page No.	2			
Allocation MVT, RVT, 16/20M Vehicle Ta	3				
Schedule of Transfers	4				
Statement of Indebt. & Lease/Purchase	5				
<b>Fund</b>	<b>K.S.A.</b>				
General	15-1015	6	482,160	232,218	
Debt Service	10-113				
<b>Totals</b>	XXXXXXXXX		482,160	232,218	
Budget Summary	7				County Clerk's Use Only
Neighborhood Revitalization Rebate					
Resolution required? Notice of the vote to adopt required to be published?			No		Nov. 1, 2017 Total Assessed Valuation

Assisted by:

Address:

Email:

Attest: Aug. 17, 2017

*[Signature]*  
County Clerk

*[Signature]* Chairman  
*[Signature]*  
*[Signature]*  
*[Signature]*  
*[Signature]*  
Governing Body



2017 Neighborgood revitalization Rebate

Budgeted Funds for 2018	2017 Ad Valorem before Rebate	2017 Mil Rate before Rebate	Estimate 2018 NR Rebate
General	941,635	46.713	28,378
TOTAL	941,635	46.713	28,378

2017 July 1 Valuation 20,157,677

Valuation Factor 20,157.677

Neighborhood Revitalization Subj to Rebate 607,488

Neighborhood Revitalization factor 607.488

**CERTIFICATE**

State of Kansas  
Special District  
2018

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Cemetery District #1

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Assisted by:

Address:

Email:

Attest: \_\_\_\_\_, 2017

County Clerk

Carl Ronda Chairman  
Mike R. Smith  
Jennie S. Smith  
Danny Keenan  
David Burrows

Governing Body

Cemetery District #1  
Stevens

State of Kansas  
Special District  
2018

**Computation to Determine Limit for 2018**

	Amount of Levy
1. Total tax levy amount in 2017 budget	+ \$ 215,798
2. Debt service levy in 2017 budget	- \$ 0
3. Tax levy excluding debt service	\$ 215,798

**2017 Valuation Information for Valuation Adjustments**

4. New improvements for 2017:	+ 145,565	
5. Increase in personal property for 2017:		
5a. Personal property 2017	+ 25,525,529	
5b. Personal property 2016	- 20,276,934	
5c. Increase in personal property (5a minus 5b)	+ 5,248,595	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2017:	0	
7. Total valuation adjustment (sum of 4, 5c, 6)	5,394,160	
8. Total estimated valuation July, 1, 2017	92,257,758	
9. Total valuation less valuation adjustment (8 minus 7)	86,863,598	
10. Factor for increase (7 divided by 9)	0.06210	
11. Amount of increase (10 times 3)	+ \$ 13,401	
12. 2018 budget tax levy, excluding debt service, prior to CPI adjustment (3 plus 11)	\$ 229,199	
13. Debt service levy in this 2018 budget	0	
14. 2018 budget tax levy, including debt service, prior to CPI adjustment (12 plus 13)	229,199	
15. Consumer Price Index for all urban consumers for calendar year 2016	0.014	
16. Consumer Price Index adjustment (3 times 15)	\$ 3,021	
17. Maximum levy for budget year 2018, including debt service, not requiring 'notice of vote publication' or adoption of a resolution prior to adoption of the budget (14 plus 16)	\$ 232,220	

If the 2018 adopted budget includes a total property tax levy exceeding the dollar amount in line 17 you must, prior to adoption of such budget, adopt a resolution authorizing such levy and, subsequent to adoption of such budget, publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

In no event will published notice of the vote be required if the total budget year tax levy is \$1,000 or less.

Cemetery District #1  
Stevens

2018

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

2017 Budgeted Funds	Tax Levy Amount in 2017 Budget	Allocation for Year 2018				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	215,798	17,805	329	1,860	1,881	0
Debt Service	0	0	0	0	0	0
	0	0	0	0	0	0
	0	0	0	0	0	0
Total	215,798	17,805	329	1,860	1,881	0

County Treas Motor Vehicle Estimate	<u>17,805</u>
County Treas Recreational Vehicle Estimate	<u>329</u>
County Treas 16/20M Vehicle Estimate	<u>1,860</u>
County Treas Commercial Vehicle Tax Estimate	<u>1,881</u>
County Treas Watercraft Tax Estimate	<u>0</u>

MVT Factor 0.08251

RVT Factor 0.00152

16/20M Factor 0.00862

Comm Veh Facto 0.00872

Watercraft Factor 0.00000

### Schedule of Transfers

**\*Note:** Adjustments are required only if the transfer is being made in 2017 and/or 2018 from a non-budgeted fund.

Cemetery District #1  
Stevens

2018

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Interest Rate %	Amount Issued	Amount Outstanding Jan 1, 2017	Date Due		Amount Due 2017		Amount Due 2018	
					Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:										
Total G.O.				0			0	0	0	0
Revenue Bonds:										
Total Revenue				0			0	0	0	0
Other:										
Total Other				0			0	0	0	0
Total				0			0	0	0	0

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance On Jan 1, 2017	Payments Due 2017	Payments Due 2018
Total				0	0	0	0

\*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.



FUND PAGE FOR FUNDS WITH A TAX LEVY

*Adopted Budget General	Prior Year Actual for 2016	Current Year Estimate for 2017	Proposed Budget Year for 2018
Unencumbered Cash Balance Jan 1	309,852	357,139	228,890
Receipts:			
Ad Valorem Tax	175,988	215,798	XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,989	2,149	2,785
Motor Vehicle Tax	6,490	7,206	17,805
Recreational Vehicle Tax	122	133	329
16/20M Vehicle Tax	1,314	1,447	1,860
Commercial Vehicle Tax	706	719	1,881
Watercraft Tax	17	20	0
LAVTR			0
In Lieu of Taxes			
Sale of Cemetery Lots	987	1,000	1,000
Grave Openings	3,450	3,600	3,500
Marker Permits	260	250	250
Mineral Rights	202	220	200
Interest on Idle Funds	1,308	2,469	2,500
Neighborhood Revitalization Rebate			0
Miscellaneous	17	0	0
Does misc. exceed 10% of Total Receipts			
<b>Total Receipts</b>	<b>193,850</b>	<b>235,011</b>	<b>32,110</b>
<b>Resources Available:</b>	<b>503,702</b>	<b>592,150</b>	<b>261,000</b>
Expenditures:			
Sexton's Salary & Benefits	21,813	22,550	23,680
Other Labor	41,494	50,000	52,500
Payroll Taxes	19,504	20,500	21,500
Repairs & Supplies	14,984	20,000	25,000
New Land and Equipment	5,290	51,520	60,000
Improvements	5,157	150,510	250,000
Utilities	15,328	20,000	20,000
Grave Openings	2,760	5,000	5,000
Recording Fees	90	180	180
Insurance	11,137	13,000	14,300
Cash Forward (2018 column)			
Miscellaneous	9,006	10,000	10,000
Does misc. exceed 10% Total Expenditure			
<b>Total Expenditures</b>	<b>146,563</b>	<b>363,260</b>	<b>482,160</b>
Unencumbered Cash Balance Dec 31	357,139	228,890	XXXXXXXXXXXXXXXXXX
2016/2017/2018 Budget Authority Amount	448,500	438,975	482,160
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			482,160
Tax Required			221,160
Delinquent Comp Rate: 5.0%			11,058
Amount of 2017 Ad Valorem Tax			232,218

\_\_\_\_\_ June 29 \_\_\_\_\_, 2017, with  
subsequent publications being made on the following dates:

Sheet1

Cemetery District #1, Stevens County

for the year ended December 31, 2016

**GENERAL FUND**

Cash balance January 1 \$ 309,852.45

**Receipts**

Taxes from county \$ 187,626.13

Grave openings \$ 3,450.00

Sale of lots \$ 987.00

Miscellaneous \$ 479.29

Interest income \$ 1,308.18

**TOTAL Available** \$ 503,703.05

**Expenditures**

Labor & fringe benefits \$ 82,811.10

Repairs & supplies \$ 14,984.52

Utilities \$ 15,328.18

Miscellaneous \$ 22,993.16

Capital outlay \$ 10,447.51

**TOTAL Expenditures** \$ 146,564.47

Cash balance December 31 \$ 357,138.58

**Composition of Cash**

Checking account-Citizens State Bank \$ 12,138.58

Investment-Citizens State Bank \$ 345,000.00

**TOTAL Cash** \$ 357,138.58

